

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

Dated this the 26th day of May, 1998

Before:

THE HON'BLE MR. JUSTICE R.V. RAVEENDRAN

Writ Petition No.23767 of 1992

Shivalingappa,  
A/f Fakirappa Haragannanavar,  
c/o Hirogannanavar Chawal,  
Near Railway Station,  
Haveri Town,  
Dharwad District

..Petitioner

(By Sri S.R. Giraji, Advocate)

-Vs-

The Town Municipal Council,  
by its Chief Officer,  
Haveri, Dharwad District

..Respondent

(By Sri S.B. Pavin, Advocate)

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Writ Petition is filed praying to quash  
the notice dated 24-4-1992 in Resolution No.15 vide  
Annexure-F, etc.,

This writ petition coming on for preliminary  
hearing in 'B' Group this day, the Court made the  
following:-

ORDER

Petitioner is the owner of property bearing CTS No 3255 situated at Haveri Town, Dharwar District. The said premises was earlier leased to the Indian Population Project on a monthly rent of Rs 1,410/-. It would appear that the property tax in regard to the said property was fixed by the respondent with reference to the said rent. The said tenant was in occupation only till 31-3-1990. Thereafter, the petitioner sought remission in the tax as he was not getting a rent of Rs 1,410/- per month as earlier<sup>and</sup> on the ground that it was vacant and unproductive. Acting on the said representation, the Municipality passed a resolution dated 24-4-1992 reducing the tax by 50%.

2. According to the petitioner, he subsequently let out the premises to several tenants on a monthly rent of Rs 500/- only and the tax ought to have been reduced proportionately, by taking the monthly rent as Rs 500/- and that the reduction of only 50% would mean that the tax is not based on a monthly rent of Rs 500/-. Hence, the petitioner has filed this petition for quashing

RMR

the resolution dated 24-4-1992 reducing the tax by only 50% and seeking a direction to the respondent to fix the rate of tax by taking the monthly rent as Rs 500/- . He has also sought a direction to adjust the taxes already paid under protest towards the future tax after determination of the revised rental value.

*By The Rept.,*

3. It is not admitted that the rent per month is only Rs 500/- after the Indian Population Project left the premises on 31-3-1990 as the petitioner did not inform the Municipality at any time about the actual amount that is being received by him thereafter. It is seen that the petitioner had merely approached the Municipality for relief under Section 115 of the Karnataka Municipalities Act and that relief has been granted as per Annexure-F. The question of granting any ~~such~~ <sup>other</sup> relief at this stage does not arise. If the petitioner has let out the premises subsequently on a monthly rent of Rs 500/-, it is open to the petitioner to give a representation with supporting documents to the Municipality with a request to revise the annual value and if and when such a representation is given, the respondent will have

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to consider and dispose of the same in accordance with the provisions of the Karnataka Municipalities Act.

4. Petition is accordingly disposed of.

Sd/-  
JUDGE

Bnr/-

